

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Anderson Community School Corp (5275)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change 2014 to 2015
						Compound Annual Growth	
Student Academic Achievement							
Certified Salaries	110	\$23,511,199	\$25,050,056	\$25,994,005	\$25,680,732	2.2%	-1.2%
Group Life Insurance	221	\$6,254,167	\$4,753,020	\$5,301,208	\$4,888,177	-6.0%	-7.8%
Non - Certified Salaries	120	\$2,470,450	\$2,858,780	\$3,021,722	\$2,844,655	3.6%	-5.9%
Repairs and Maintenance Services	430	\$12,929	\$3,094,559	\$11,480	\$2,057,227	255.2%	17820.8%
Social Security Certified	212	\$1,695,114	\$1,837,309	\$1,897,477	\$1,850,734	2.2%	-2.5%
Teacher Retirement Fund, After 7-1-95	216	\$564,940	\$564,690	\$1,545,487	\$1,658,021	30.9%	7.3%
Other Professional and Technical Services	319	\$138,341	\$182,792	\$297,814	\$673,431	48.5%	126.1%
Textbooks	630	\$396,782	\$348,044	\$1,236,769	\$649,332	13.1%	-47.5%
Equipment	730	\$92,037	\$217,546	\$233,165	\$547,377	56.2%	134.8%
Licensed Employees	135	\$597,723	\$671,376	\$532,699	\$494,601	-4.6%	-7.2%
Other Group Insurance Authorized by Statute	224	\$373,185	\$360,199	\$498,720	\$453,596	5.0%	-9.0%
Operational Supplies	611	\$282,585	\$432,176	\$359,422	\$405,506	9.4%	12.8%
Transfer Tuition - Other	569	\$0	\$0	\$149,086	\$286,053	NA	91.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,581,395	\$1,156,827	\$346,064	\$272,886	-35.5%	-21.1%
Social Security Noncertified	211	\$186,450	\$209,450	\$222,904	\$216,117	3.8%	-3.0%
Other Employee Benefits	241 - 290	\$12,562	\$67,417	\$78,454	\$104,724	69.9%	33.5%
Travel	580	\$66,245	\$46,657	\$135,880	\$102,026	11.4%	-24.9%
Public Employees Retirement Fund	214	\$420,742	\$143,074	\$85,995	\$83,953	-33.2%	-2.4%
Group Health Insurance	222	\$68,882	\$61,110	\$69,916	\$61,923	-2.6%	-11.4%
Group Accident Insurance	223	\$38,397	\$35,663	\$41,325	\$47,101	5.2%	14.0%
Instructional Programs Improvement Services	312	\$239,934	\$49,231	\$16,115	\$36,400	-37.6%	125.9%
Library Books	640	\$46,542	\$48,178	\$36,415	\$33,516	-7.9%	-8.0%
Nonlicensed Employees	136	\$72,740	\$32,573	\$44,972	\$24,583	-23.8%	-45.3%
Other Supplies and Materials	615, 660 - 689	\$71,697	\$52,479	\$44,254	\$23,762	-24.1%	-46.3%
Printing and Binding	550	\$4,769	\$625	\$3,192	\$17,774	38.9%	456.8%
Dues and Fees	810	\$0	\$0	\$0	\$13,225	NA	NA
Workers Compensation Insurance	225	\$9,312	\$6,032	\$9,151	\$11,896	6.3%	30.0%
Rentals	440	\$0	\$0	\$0	\$9,900	NA	NA
Other Technology Hardware	746	\$0	\$3,500	\$3,832	\$8,581	NA	123.9%
Computer Hardware	741	\$0	\$5,188	\$43,208	\$5,970	NA	-86.2%
Other Purchased Services	593	\$0	\$0	\$0	\$3,072	NA	NA
Content	747	\$0	\$0	\$0	\$1,423	NA	NA
Instruction Services	311	\$5,626	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$400	\$0	NA	-100.0%
Student Transportation Services	510	\$4,585	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$439,878	\$90,542	\$0	\$0	-100.0%	NA
Professional Development	748	\$2,176	\$0	\$2,000	\$0	-100.0%	-100.0%
Transfer Tuition to Private Sources	563	\$21,248	\$8,556	\$11,473	\$0	-100.0%	-100.0%
Data Processing Services	316	\$1,500	\$0	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Anderson Community School Corp (5275)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Postage and Postage Machine Rental	532	\$120	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$39,684,251	\$42,387,645	\$42,274,598	\$43,568,274	2.4%	3.1%
Student Instructional Support							
Certified Salaries	110	\$1,863,539	\$2,306,402	\$2,503,054	\$2,422,623	6.8%	-3.2%
Non - Certified Salaries	120	\$1,188,443	\$1,148,474	\$1,108,391	\$1,146,028	-0.9%	3.4%
Group Life Insurance	221	\$893,659	\$869,187	\$748,335	\$718,023	-5.3%	-4.1%
Social Security Certified	212	\$139,646	\$168,103	\$179,323	\$182,819	7.0%	1.9%
Teacher Retirement Fund, After 7-1-95	216	\$38,960	\$48,321	\$140,950	\$152,824	40.7%	8.4%
Public Employees Retirement Fund	214	\$88,495	\$128,396	\$143,875	\$147,471	13.6%	2.5%
Social Security Noncertified	211	\$78,000	\$77,623	\$74,492	\$76,029	-0.6%	2.1%
Other Group Insurance Authorized by Statute	224	\$58,296	\$70,035	\$68,975	\$66,470	3.3%	-3.6%
Operational Supplies	611	\$55,070	\$40,206	\$47,997	\$61,442	2.8%	28.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$160,551	\$109,347	\$35,538	\$28,963	-34.8%	-18.5%
Other Professional and Technical Services	319	\$5,115	\$383	\$383	\$25,755	49.8%	6617.4%
Travel	580	\$14,047	\$24,431	\$20,009	\$23,809	14.1%	19.0%
Other Employee Benefits	241 - 290	\$1,451	\$6,674	\$7,584	\$13,720	75.4%	80.9%
Group Health Insurance	222	\$10,509	\$11,003	\$9,461	\$9,080	-3.6%	-4.0%
Group Accident Insurance	223	\$5,370	\$5,271	\$6,003	\$7,242	7.8%	20.6%
Dues and Fees	810	\$0	\$0	\$0	\$1,315	NA	NA
Workers Compensation Insurance	225	\$684	\$685	\$1,056	\$1,284	17.1%	21.6%
Repairs and Maintenance Services	430	\$1,200	\$797,707	\$800	\$1,151	-1.0%	43.9%
Printing and Binding	550	\$430	\$0	\$228	\$1,127	27.3%	394.5%
Postage and Postage Machine Rental	532	\$326	\$433	\$0	\$774	24.1%	NA
Textbooks	630	\$1,601	\$0	\$0	\$417	-28.6%	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$48,821	\$0	NA	-100.0%
Equipment	730	\$0	\$0	\$3,444	\$0	NA	-100.0%
Board of Education Services	318	\$7,031	\$2,742	\$753	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$4,612,422	\$5,815,422	\$5,149,472	\$5,088,364	2.5%	-1.2%
Overhead and Operational							
Non - Certified Salaries	120	\$5,698,510	\$5,406,714	\$5,764,694	\$5,765,778	0.3%	0.0%
Student Transportation Services	510	\$4,159,181	\$5,451,487	\$5,333,308	\$4,945,175	4.4%	-7.3%
Operational Supplies	611	\$2,441,233	\$2,538,565	\$2,656,028	\$2,986,530	5.2%	12.4%
Light and Power - Other Than Heating and Cooling	625	\$1,754,609	\$1,821,863	\$1,846,987	\$1,886,656	1.8%	2.1%
Group Life Insurance	221	\$1,481,761	\$1,418,411	\$1,208,700	\$1,302,405	-3.2%	7.8%
Insurance	520	\$453,159	\$433,637	\$3,485,209	\$1,194,216	27.4%	-65.7%
Other Professional and Technical Services	319	\$434,213	\$306,538	\$311,388	\$1,136,322	27.2%	264.9%

Anderson Community School Corp (5275)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Heating and Cooling for Buildings - Gas	622	\$406,493	\$395,837	\$578,079	\$521,477	6.4%	-9.8%
Miscellaneous Objects	876 - 899	\$825,974	\$329,049	\$216,685	\$510,277	-11.3%	135.5%
Public Employees Retirement Fund	214	\$192,161	\$333,378	\$465,098	\$483,665	26.0%	4.0%
Certified Salaries	110	\$426,041	\$496,267	\$472,934	\$471,178	2.5%	-0.4%
Workers Compensation Insurance	225	\$472,005	\$236,667	\$339,429	\$448,084	-1.3%	32.0%
Social Security Noncertified	211	\$249,452	\$233,531	\$261,225	\$270,139	2.0%	3.4%
Other Supplies and Materials	615, 660 - 689	\$429,414	\$337,140	\$250,087	\$250,000	-12.6%	0.0%
Water and Sewage	411	\$204,109	\$219,687	\$336,197	\$233,390	3.4%	-30.6%
Equipment	730	\$396,918	\$1,764,940	\$252,144	\$220,731	-13.6%	-12.5%
Telephone	531	\$157,643	\$182,590	\$308,840	\$204,986	6.8%	-33.6%
Vehicles	731	\$1,124,073	\$156,214	\$203,524	\$105,140	-44.7%	-48.3%
Other Group Insurance Authorized by Statute	224	\$146,841	\$112,986	\$101,204	\$95,194	-10.3%	-5.9%
Gasoline and Lubricants	613	\$106,062	\$108,913	\$109,842	\$82,665	-6.0%	-24.7%
Improvements Other Than Buildings	715	\$63,301	\$60,444	\$59,851	\$55,259	-3.3%	-7.7%
Travel	580	\$9,458	\$14,227	\$2,562	\$34,890	38.6%	1261.8%
Social Security Certified	212	\$29,342	\$37,629	\$35,347	\$34,731	4.3%	-1.7%
Construction Services	450	\$764	\$0	\$172,595	\$31,809	154.0%	-81.6%
Teacher Retirement Fund, After 7-1-95	216	\$15,047	\$12,334	\$15,177	\$20,922	8.6%	37.9%
Staff Services	314	\$9,000	\$9,250	\$10,000	\$12,500	8.6%	25.0%
Group Health Insurance	222	\$25,878	\$18,180	\$12,947	\$12,417	-16.8%	-4.1%
Dues and Fees	810	\$10,595	\$9,955	\$9,865	\$11,564	2.2%	17.2%
Group Accident Insurance	223	\$11,610	\$8,208	\$9,327	\$11,474	-0.3%	23.0%
Other Employee Benefits	241 - 290	\$1,984	\$10,283	\$5,831	\$8,118	42.2%	39.2%
Advertising	540	\$6,087	\$6,596	\$10,768	\$7,863	6.6%	-27.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$143,959	\$42,183	\$10,618	\$7,208	-52.7%	-32.1%
Board of Education Services	318	\$0	\$852	\$2,720	\$5,470	NA	101.1%
Unemployment Insurance	230	\$489,271	\$63,060	\$28,331	\$3,851	-70.2%	-86.4%
Official Bond Premiums	525	\$3,794	\$2,910	\$2,535	\$2,535	-9.6%	0.0%
Other Purchased Services	593	\$4,301	\$5,441	\$2,228	\$2,325	-14.3%	4.3%
Periodicals	650	\$179	\$575	\$520	\$719	41.6%	38.3%
Food Purchases	614	\$626	\$325	\$142	\$0	-100.0%	-100.0%
Computer Hardware	741	\$11,288	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$102	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$4,697	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund - Optional Contributions	218	\$0	\$0	\$0	-\$179,262	NA	NA
Repairs and Maintenance Services	430	\$755,378	\$937,755	\$1,017,651	-\$512,045	NA	-150.3%
Overhead and Operational Total		\$23,156,513	\$23,524,619	\$25,910,611	\$22,686,357	-0.5%	-12.4%
Non Operational							

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Anderson Community School Corp (5275)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Redemption of Principal	831	\$10,976,511	\$11,059,653	\$10,961,500	\$10,443,000	-1.2%	-4.7%
Interest	832	\$2,209,629	\$1,995,557	\$1,842,841	\$1,201,853	-14.1%	-34.8%
Construction Services	450	\$1,220,478	\$8,560	\$161,281	\$337,115	-27.5%	109.0%
Certified Salaries	110	\$265,744	\$292,375	\$317,665	\$316,649	4.5%	-0.3%
Equipment	730	\$635,933	-\$189,625	\$2,035,539	\$173,777	-27.7%	-91.5%
Other Purchased Services	593	\$0	\$0	\$0	\$80,118	NA	NA
Repairs and Maintenance Services	430	\$4,238	\$64,377	\$54,590	\$65,619	98.4%	20.2%
Social Security Certified	212	\$17,439	\$19,425	\$21,959	\$20,697	4.4%	-5.7%
Group Life Insurance	221	\$71,470	\$24,956	\$24,396	\$20,049	-27.2%	-17.8%
Operational Supplies	611	\$31,758	\$18,035	\$17,227	\$18,193	-13.0%	5.6%
Teacher Retirement Fund, After 7-1-95	216	\$2,297	\$2,375	\$10,425	\$9,618	43.0%	-7.7%
Staff Services	314	\$0	\$600	\$5,850	\$3,614	NA	-38.2%
Social Security Noncertified	211	\$2,305	\$2,384	\$1,714	\$2,969	6.5%	73.3%
Other Group Insurance Authorized by Statute	224	\$4,902	\$1,971	\$2,400	\$2,549	-15.1%	6.2%
Travel	580	\$365	\$0	\$0	\$2,488	61.6%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,232	\$10,397	\$3,067	\$1,783	-40.5%	-41.9%
Public Employees Retirement Fund	214	\$5,036	\$1,687	\$1,558	\$903	-34.9%	-42.0%
Other Employee Benefits	241 - 290	\$49	\$165	\$540	\$773	98.8%	43.0%
Group Accident Insurance	223	\$486	\$397	\$547	\$579	4.4%	5.7%
Group Health Insurance	222	\$870	\$196	\$232	\$198	-30.9%	-14.6%
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$0	\$100	NA	NA
Non - Certified Salaries	120	\$87	\$27	\$0	\$94	2.0%	NA
Workers Compensation Insurance	225	\$13	-\$10	\$0	\$0	-61.8%	NA
Miscellaneous Objects	876 - 899	\$0	\$160,925	\$160,925	\$0	NA	-100.0%
Postage and Postage Machine Rental	532	\$0	\$0	\$168	\$0	NA	-100.0%
Rentals	440	\$13,200	\$13,200	\$112,357	-\$100,000	NA	-189.0%
Non Operational Total		\$15,477,042	\$13,487,626	\$15,736,782	\$12,602,738	-5.0%	-19.9%
Grand Total		\$82,930,228	\$85,215,313	\$89,071,463	\$83,945,735	0.3%	-5.8%